



# PROPOSED RULE MAKING

**CR-102 (June 2004)**

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

**Agency:** Employment Security Department

- ☒ **Preproposal Statement of Inquiry was filed as WSR 10-16-037** ; or  
☐ **Expedited Rule Making--Proposed notice was filed as WSR** \_\_\_\_\_ ; or  
☐ **Proposal is exempt under RCW 34.05.310(4).**

- ☒ **Original Notice**  
☐ **Supplemental Notice to WSR** \_\_\_\_\_  
☐ **Continuance of WSR** \_\_\_\_\_

**Title of rule and other identifying information:** (Describe Subject) Amending chapters 192-300 (Registering for Unemployment Taxes), 192-310 (Reporting of Wages and Taxes Due), 192-320 (Experience Rating and Benefit Charging), 192-330 (Collections and Refunds), 192-340 (Audits and Technical Assistance), and 192-350 (Transfer of Business) WAC.

**Hearing location(s):** Employment Security Department,  
 Maple Leaf Conference Room,  
 2<sup>nd</sup> Floor,  
 212 Maple Park Drive  
 Olympia, WA

Date: Nov. 9, 2010 Time: 10:00 AM

**Date of intended adoption:** Nov. 12, 2010  
 (Note: This is **NOT** the **effective** date)

**Submit written comments to:**

Name: Pamela Ames  
 Address: P.O. Box 9046  
 Olympia, WA 98507-9046  
 e-mail pames@esd.wa.gov  
 fax (360) 902-9799 by (date) Nov. 8, 2010

**Assistance for persons with disabilities:** Contact

Tammy Crawford by Nov. 7, 2010  
 TTY (360) 902-9569 or ( 360 ) 902-9577

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** WAC 192-300-090 clarifies procedures for employers who become inactive or reactivate and how this impacts coverage of corporate officers. WAC 192-300-100 clarifies that the family exception for "corporate" farms also covers other legal entities. WAC 192-300-190 clarifies that business owners are not covered for unemployment insurance. WAC 192-310-010 adds a provision for domestic partners that was missed earlier and updates references to tax-filing systems. WAC 192-310-020 is not a substantive change. WAC 192-310-025 updates the priority list for how payments are applied, including adding charges for NSF checks. WAC 192-310-025 adds a \$25 charge for NSF checks. WAC 192-310-040 clarifies provisions for reporting on-call and standby hours. WAC 192-310-050 clarifies what records employers must keep, including specifying business and financial records. WAC 192-310-055 separates out current requirements for certain farm records. WAC 192-310-160 allows employers who become active 30 days to request exemption of corporate officers. WAC 192-310-190 clarifies percentage of ownership requirements for corporate officers who are unemployed. WAC 192-320-005 updates a statutory reference. WAC 192-320-065 is not a substantive change. WAC 192-320-070 adds a provision for domestic partners that was missed earlier and conforms domestic violence and apprenticeship provisions with statute. WAC 192-320-085 specifies the quarter when an overpayment of benefits is credited. WAC 192-330-110 updates a statutory reference. WAC 192-330-150 clarifies mailing dates to tribal governments. WAC 192-340-100 is not a substantive change. WAC 192-350-010 clarifies predecessor-successor provisions. WAC 192-350-070 modifies the application of rates in predecessor-successor transitions effective on a January 1. WAC 192-350-090 clarifies when an employer quits for purposes of successor liability.

**Reasons supporting proposal:** These implement a comprehensive review and updating of unemployment insurance tax rules.

**Statutory authority for adoption:** RCW 50.12.010, 50.12.040

**Statute being implemented:** Title 50 RCW

**Is rule necessary because of a:**

- Federal Law? ☐ Yes ☒ No  
 Federal Court Decision? ☐ Yes ☒ No  
 State Court Decision? ☐ Yes ☒ No  
 If yes, CITATION:

**DATE**  
 October 5, 2010

**NAME** (type or print)  
 Paul Trause

**SIGNATURE**

**TITLE**  
 Commissioner

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OFFICE OF THE CODE REVISER  
 STATE OF WASHINGTON  
 FILED

**DATE:** October 06, 2010

**TIME:** 10:17 AM

**WSR 10-20-156**

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

**Name of proponent:** (person or organization) Employment Security Dept.

☐ Private  
☐ Public  
☒ Governmental

**Name of agency personnel responsible for:**

Name	Office Location	Phone
Drafting..... Art Wang	212 Maple Park Dr., Olympia, WA	(360) 902-9587
Implementation....Nan Thomas	212 Maple Park Dr., Olympia, WA	(360) 902-9303
Enforcement.....Nan Thomas	212 Maple Park Dr., Olympia, WA	(360) 902-9303

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone ( ) \_\_\_\_\_

fax ( ) \_\_\_\_\_

e-mail \_\_\_\_\_

☒ No. Explain why no statement was prepared.

The proposed rule will not impose more than minor costs on businesses, nor will there be a disproportionate impact on small business. Any business costs associated with the rule are the result of underlying legislation.

**Is a cost-benefit analysis required under RCW 34.05.328?**

☒ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name: Juanita Myers

Address: Employment Security Dept.

POB 9046

Olympia, WA 98507-9046

phone (360) 902-9665 \_\_\_\_\_

fax (360) 902-9799 \_\_\_\_\_

e-mail jmyers@esd.wa.gov

☐ No: Please explain: